

UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION

In re: LANDSCAPE RESOURCES, INC. § Case No. 05-28453-RG  
DBA LANDSCAPE RESOURCES INC §  
§  
Debtor(s) §

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**TRUSTEE'S FINAL REPORT (TFR)**

The undersigned trustee hereby makes this Final Report and states as follows:

1. The debtor filed a petition under Chapter 7 of the United States Bankruptcy Code on July 18, 2005. The undersigned trustee was appointed on July 18, 2005.
2. The trustee faithfully and properly fulfilled the duties enumerated in 11 U.S.C. §704.
3. All scheduled and known assets of the estate have been reduced to cash, released to the debtor as exempt property pursuant to 11 U.S.C. § 522, or have been or will be abandoned pursuant to 11 U.S.C. § 554. An individual estate property record and report showing the disposition of all property of the estate is attached as **Exhibit A**.
4. The trustee realized the gross receipts of \$ 37,520.94  
Funds were disbursed in the following amounts:

|   |                     |
|---|---------------------|
| Administrative expenses                   | \$ <u>0.00</u>      |
| Payments to creditors                     | \$ <u>0.00</u>      |
| Non-estate funds paid to 3rd Parties      | \$ <u>0.00</u>      |
| Payments to the debtor                    | \$ <u>0.00</u>      |
| Leaving a balance on hand of <sup>1</sup> | \$ <u>37,520.94</u> |

The remaining funds are available for distribution.

5. Attached as **Exhibit B** is a cash receipts and disbursements record for each estate bank account.

<sup>1</sup> The balance of funds on hand in the estate may continue to earn interest until disbursed. The interest earned prior to disbursement will be distributed pro rata to creditors within each priority category. The trustee may receive additional compensation not to exceed the maximum compensation set forth under 11 U.S.C. § 326(a) on account of the disbursement of the additional interest.

6. The deadline for filing claims in this case was 05/05/2006. All claims of each class which will receive a distribution have been examined and any objections to the allowance of claims have been resolved. If applicable, a claims analysis, explaining why payment on any claim is not being made, is attached as **Exhibit C**.

7. The Trustee's proposed distribution is attached as **Exhibit D**.

8. Pursuant to 11 U.S.C. § 326(a), the maximum compensation allowable to the trustee is \$4,502.09. To the extent that additional interest is earned before case closing, the maximum compensation may increase.

The trustee has received \$0.00 as interim compensation and now requests the sum of \$4,502.09, for a total compensation of \$4,502.09. In addition, the trustee received reimbursement for reasonable and necessary expenses in the amount of \$0.00 and now requests reimbursement for expenses of \$534.57, for total expenses of \$534.57.

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Date: 10/03/2010 By: /s/JOSEPH R. VOILAND  
Trustee

**STATEMENT:** This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

**Form 1**  
**Individual Estate Property Record and Report**  
**Asset Cases**

Case Number: 05-28453-RG

Case Name: LANDSCAPE RESOURCES, INC.  
 DBA LANDSCAPE RESOURCES INC

Period Ending: 10/03/10

Trustee: (330380) JOSEPH R. VOILAND

Filed (f) or Converted (c): 07/18/05 (f)

§341(a) Meeting Date: 08/15/05

Claims Bar Date: 05/05/06

| 1<br>Ref. # | 2<br>Asset Description<br>(Scheduled And Unscheduled (u) Property) | 3<br>Petition/<br>Unscheduled<br>Values | 4<br>Estimated Net Value<br>(Value Determined By Trustee,<br>Less Liens, Exemptions,<br>and Other Costs) | 5<br>Property<br><u>Abandoned</u><br>OA=§554(a)<br>DA=§554(c) | 6<br>Sale/Funds<br>Received by<br>the Estate | 6<br>Asset Fully<br>Administered (FA)/<br>Gross Value of<br>Remaining Assets |
|-------------|--|---|--|---|--|--|
| 1           | checking account - LaSalle Bank                                    | 100.00                                  | 100.00   | DA  | 0.00   | FA   |
| 2           | accounts receivable  | 240,430.00                              | 240,430.00   | DA  | 0.00   | FA   |
| 3           | motor vehicles   | Unknown                                 | 0.00   |   | 5,000.00                                     | FA   |
| 4           | office equipment   | Unknown                                 | 0.00   | DA  | 0.00   | FA   |
| 5           | machinery and equipment  | Unknown                                 | 0.00   | DA  | 0.00   | FA   |
| 6           | inventory  | Unknown                                 | 0.00   | DA  | 0.00   | FA   |
| 7           | fraudulent transfer - Diane Ketterer (u)                           | Unknown                                 | 150,000.00   |   | 25,447.26                                    | FA   |
| 8           | pref. tran. - Concrete Clinic (u)                                  | 6,000.00                                | 6,000.00   | DA  | 0.00   | FA   |
| 9           | pref. tran. - Speedway (u)   | 2,500.00                                | 2,500.00   | DA  | 0.00   | FA   |
| 10          | pref. tran. - Hinsdale Nurseries (u)                               | 7,125.00                                | 7,125.00   | DA  | 0.00   | FA   |
| 11          | pref. tran. - Jalic G.T. (u)                                       | 10,291.92                               | 10,291.92  | DA  | 0.00   | FA   |
| 12          | pref. tran. - R.J. Smith Sales (u)                                 | 2,136.00                                | 2,136.00   | DA  | 0.00   | FA   |
| 13          | pref. tran. - Wolosek Landscaping (u)                              | 10,927.68                               | 10,927.68  |   | 4,927.68                                     | FA   |
| 14          | pref. tran. - Eilts and Assoc. (u)                                 | 10,000.00                               | 10,000.00  |   | 2,000.00                                     | FA   |
| Int         | INTEREST (u)   | Unknown                                 | N/A  |   | 146.00                                       | Unknown  |
| 15          | Assets      Totals (Excluding unknown values)                      | \$289,510.60                            | \$439,510.60   |   | \$37,520.94                                  | \$0.00   |

**Major Activities Affecting Case Closing:**

On 6/18/2007, judgement was entered against Diane Ketterer in the amount of \$150,000.00. Collection proceedings are currently underway.

Initial Projected Date Of Final Report (TFR): March 15, 2007

Current Projected Date Of Final Report (TFR): December 15, 2010

## Form 2

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### Cash Receipts And Disbursements Record

Case Number: 05-28453-RG

Trustee: JOSEPH R. VOILAND (330380)

Case Name: LANDSCAPE RESOURCES, INC.

Bank Name: JPMORGAN CHASE BANK, N.A.

DBA LANDSCAPE RESOURCES INC

Account: \*\*\*-\*\*\*\*04-19 - Time Deposit Account

Taxpayer ID #: \*\*-\*\*\*7920

Blanket Bond: \$50,000,000.00 (per case limit)

Period Ending: 10/03/10

Separate Bond: N/A

| 1<br>Trans.<br>Date | 2<br>{Ref #} /<br>Check # | 3<br>Paid To / Received From      | 4<br>Description of Transaction   | 5<br>T-Code | 6<br>Receipts<br>\$ | 7<br>Disbursements<br>\$ | Time Deposit<br>Account Balance |
|---------------------|---------------------------|-----------------------------------|-----------------------------------|-------------|---------------------|--------------------------|---------------------------------|
| 05/05/09            |                           | FUNDING ACCOUNT: *****0465        |                                   | 9999-000    | 25,000.00           |                          | 25,000.00                       |
| 06/05/09            | Int                       | JPMORGAN CHASE BANK, N.A.         | Interest posting at 0.1500%       | 1270-000    | 3.08                |                          | 25,003.08                       |
| 07/06/09            | Int                       | JPMORGAN CHASE BANK, N.A.         | Interest posting at 0.1500%       | 1270-000    | 3.19                |                          | 25,006.27                       |
| 08/05/09            | Int                       | JPMORGAN CHASE BANK, N.A.         | Interest posting at 0.1500%       | 1270-000    | 3.08                |                          | 25,009.35                       |
| 09/04/09            | Int                       | JPMORGAN CHASE BANK, N.A.         | Interest posting at 0.1500%       | 1270-000    | 3.08                |                          | 25,012.43                       |
| 10/05/09            | Int                       | JPMORGAN CHASE BANK, N.A.         | Interest posting at 0.1500%       | 1270-000    | 3.19                |                          | 25,015.62                       |
| 11/04/09            | Int                       | JPMORGAN CHASE BANK, N.A.         | Interest posting at 0.1500%       | 1270-000    | 3.09                |                          | 25,018.71                       |
| 12/04/09            | Int                       | JPMORGAN CHASE BANK, N.A.         | Interest posting at 0.1500%       | 1270-000    | 3.08                |                          | 25,021.79                       |
| 01/04/10            | Int                       | JPMORGAN CHASE BANK, N.A.         | Interest posting at 0.1500%       | 1270-000    | 3.19                |                          | 25,024.98                       |
| 02/03/10            | Int                       | JPMORGAN CHASE BANK, N.A.         | Interest posting at 0.1500%       | 1270-000    | 3.08                |                          | 25,028.06                       |
| 03/05/10            | Int                       | JPMORGAN CHASE BANK, N.A.         | Interest posting at 0.1500%       | 1270-000    | 3.09                |                          | 25,031.15                       |
| 04/05/10            | Int                       | JPMORGAN CHASE BANK, N.A.         | Interest posting at 0.1500%       | 1270-000    | 3.19                |                          | 25,034.34                       |
| 05/05/10            | Int                       | JPMORGAN CHASE BANK, N.A.         | Interest posting at 0.1500%       | 1270-000    | 3.09                |                          | 25,037.43                       |
| 05/07/10            |                           | Transfer out to account *****0465 | Transfer out to account *****0465 | 9999-000    | -25,037.43          |                          | 0.00                            |

|                                     |                |               |        |
|-------------------------------------|----------------|---------------|--------|
| ACCOUNT TOTALS                      | 0.00           | 0.00          | \$0.00 |
| Less: Bank Transfers                |                | -37.43        | 0.00   |
| <b>Subtotal</b>                     | <b>37.43</b>   | <b>0.00</b>   |        |
| Less: Payments to Debtors           |                | 0.00          |        |
| <b>NET Receipts / Disbursements</b> | <b>\$37.43</b> | <b>\$0.00</b> |        |

## Form 2

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## Cash Receipts And Disbursements Record

Case Number: 05-28453-RG

Trustee: JOSEPH R. VOILAND (330380)

Case Name: LANDSCAPE RESOURCES, INC.  
DBA LANDSCAPE RESOURCES INC

Bank Name: JPMORGAN CHASE BANK, N.A.

Taxpayer ID #: \*\*-\*\*\*7920

Account: \*\*\*-\*\*\*\*04-65 - Money Market Account

Period Ending: 10/03/10

Blanket Bond: \$50,000,000.00 (per case limit)

Separate Bond: N/A

| 1<br>Trans.<br>Date | 2<br>{Ref #} /<br>Check # | 3<br>Paid To / Received From | 4<br>Description of Transaction                         | T-Code   | 5<br>Receipts<br>\$ | 6<br>Disbursements<br>\$ | 7<br>Money Market<br>Account Balance |
|---------------------|---------------------------|------------------------------|---|----------|---------------------|--------------------------|--------------------------------------|
| 11/03/06            | {3}                       | Harris Official Bank Check   | payment from Bodnar - purchase of estate motor vehicles | 1129-000 | 5,000.00            |                          | 5,000.00                             |
| 11/30/06            | Int                       | JPMORGAN CHASE BANK, N.A.    | Interest posting at 0.8000%                             | 1270-000 | 2.51                |                          | 5,002.51                             |
| 12/29/06            | Int                       | JPMORGAN CHASE BANK, N.A.    | Interest posting at 0.8000%                             | 1270-000 | 3.17                |                          | 5,005.68                             |
| 01/31/07            | Int                       | JPMORGAN CHASE BANK, N.A.    | Interest posting at 0.6500%                             | 1270-000 | 3.33                |                          | 5,009.01                             |
| 02/28/07            | Int                       | JPMORGAN CHASE BANK, N.A.    | Interest posting at 0.6500%                             | 1270-000 | 2.49                |                          | 5,011.50                             |
| 03/30/07            | Int                       | JPMORGAN CHASE BANK, N.A.    | Interest posting at 0.6500%                             | 1270-000 | 2.67                |                          | 5,014.17                             |
| 04/30/07            | Int                       | JPMORGAN CHASE BANK, N.A.    | Interest posting at 0.6500%                             | 1270-000 | 2.76                |                          | 5,016.93                             |
| 05/31/07            | Int                       | JPMORGAN CHASE BANK, N.A.    | Interest posting at 0.6500%                             | 1270-000 | 2.76                |                          | 5,019.69                             |
| 06/29/07            | Int                       | JPMORGAN CHASE BANK, N.A.    | Interest posting at 0.6500%                             | 1270-000 | 2.59                |                          | 5,022.28                             |
| 07/31/07            | Int                       | JPMORGAN CHASE BANK, N.A.    | Interest posting at 0.6500%                             | 1270-000 | 2.86                |                          | 5,025.14                             |
| 08/31/07            | {13}                      | Wolosek Landscaping          | settlement proceeds                                     | 1241-000 | 4,927.68            |                          | 9,952.82                             |
| 08/31/07            | Int                       | JPMORGAN CHASE BANK, N.A.    | Interest posting at 0.6500%                             | 1270-000 | 2.77                |                          | 9,955.59                             |
| 09/28/07            | Int                       | JPMORGAN CHASE BANK, N.A.    | Interest posting at 0.6500%                             | 1270-000 | 4.61                |                          | 9,960.20                             |
| 10/12/07            | {7}                       | LaSalle Bank                 | garnishment proceeds                                    | 1241-000 | 2,564.76            |                          | 12,524.96                            |
| 10/28/07            | {14}                      | Eilts & Associates           | settlement proceeds                                     | 1241-000 | 2,000.00            |                          | 14,524.96                            |
| 10/31/07            | Int                       | JPMORGAN CHASE BANK, N.A.    | Interest posting at 0.6500%                             | 1270-000 | 6.69                |                          | 14,531.65                            |
| 11/30/07            | Int                       | JPMORGAN CHASE BANK, N.A.    | Interest posting at 0.6000%                             | 1270-000 | 7.56                |                          | 14,539.21                            |
| 12/31/07            | Int                       | JPMORGAN CHASE BANK, N.A.    | Interest posting at 0.6000%                             | 1270-000 | 7.40                |                          | 14,546.61                            |
| 01/31/08            | Int                       | JPMORGAN CHASE BANK, N.A.    | Interest posting at 0.3000%                             | 1270-000 | 6.65                |                          | 14,553.26                            |
| 02/29/08            | Int                       | JPMORGAN CHASE BANK, N.A.    | Interest posting at 0.2500%                             | 1270-000 | 2.98                |                          | 14,556.24                            |
| 03/13/08            | {7}                       | Western Remac, Inc.          | wage garnishment proceeds                               | 1241-000 | 202.50              |                          | 14,758.74                            |
| 03/13/08            | {7}                       | Western Remac, Inc.          | wage garnishment proceeds                               | 1241-000 | 202.50              |                          | 14,961.24                            |
| 03/28/08            | {7}                       | Western Remac, Inc           | garnishment proceeds - Ketterer                         | 1241-000 | 202.50              |                          | 15,163.74                            |
| 03/28/08            | {7}                       | Western Remac, Inc.          | garnishment proceeds - Ketterer                         | 1241-000 | 202.50              |                          | 15,366.24                            |
| 03/31/08            | Int                       | JPMORGAN CHASE BANK, N.A.    | Interest posting at 0.1700%                             | 1270-000 | 2.73                |                          | 15,368.97                            |
| 04/04/08            | {7}                       | Western Remac, Inc.          | garnishment proceeds                                    | 1241-000 | 202.50              |                          | 15,571.47                            |
| 04/25/08            | {7}                       | Western Remac, Inc.          | garnishment proceeds                                    | 1241-000 | 202.50              |                          | 15,773.97                            |
| 04/25/08            | {7}                       | Western Remac, Inc.          | garnishment proceeds                                    | 1241-000 | 202.50              |                          | 15,976.47                            |
| 04/25/08            | {7}                       | Western Remac, Inc.          | garnishment proceeds                                    | 1241-000 | 202.50              |                          | 16,178.97                            |
| 04/30/08            | Int                       | JPMORGAN CHASE BANK, N.A.    | Interest posting at 0.1700%                             | 1270-000 | 2.17                |                          | 16,181.14                            |
| 05/13/08            | {7}                       | Western Remac, Inc           | garnishment proceeds                                    | 1241-000 | 202.50              |                          | 16,383.64                            |
| 05/13/08            | {7}                       | Western Remac, Inc           | garnishment proceeds                                    | 1241-000 | 202.50              |                          | 16,586.14                            |
| 05/25/08            | {7}                       | Western Remac, Inc.          | garnishment proceeds                                    | 1241-000 | 202.50              |                          | 16,788.64                            |
| 05/25/08            | {7}                       | Western Remac, Inc.          | garnishment proceeds                                    | 1241-000 | 202.50              |                          | 16,991.14                            |
| 05/30/08            | Int                       | JPMORGAN CHASE BANK, N.A.    | Interest posting at 0.1500%                             | 1270-000 | 2.05                |                          | 16,993.19                            |
| 06/06/08            | {7}                       | Western Remac, Inc.          | garnishment proceeds                                    | 1241-000 | 202.50              |                          | 17,195.69                            |

Subtotals : \$17,195.69 \$0.00

## Form 2

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## Cash Receipts And Disbursements Record

Case Number: 05-28453-RG

Trustee: JOSEPH R. VOILAND (330380)

Case Name: LANDSCAPE RESOURCES, INC.

Bank Name: JPMORGAN CHASE BANK, N.A.

DBA LANDSCAPE RESOURCES INC

Account: \*\*\*-\*\*\*\*04-65 - Money Market Account

Taxpayer ID #: \*\*-\*\*\*7920

Blanket Bond: \$50,000,000.00 (per case limit)

Period Ending: 10/03/10

Separate Bond: N/A

| 1<br>Trans.<br>Date | 2<br>{Ref #} /<br>Check # | 3<br>Paid To / Received From | 4<br>Description of Transaction | 5<br>T-Code | 6<br>Receipts<br>\$ | 7<br>Disbursements<br>\$ | 8<br>Money Market<br>Account Balance |
|---------------------|---------------------------|------------------------------|---------------------------------|-------------|---------------------|--------------------------|--------------------------------------|
| 06/06/08            | {7}                       | Western Remac, Inc.          | garnishment proceeds            | 1241-000    | 202.50              |                          | 17,398.19                            |
| 06/13/08            | {7}                       | Western Remac, Inc.          | garnishment proceeds            | 1241-000    | 202.50              |                          | 17,600.69                            |
| 06/27/08            | {7}                       | Western Remac                | garnishment proceeds            | 1241-000    | 202.50              |                          | 17,803.19                            |
| 06/27/08            | {7}                       | Western Remac                | garnishment proceeds            | 1241-000    | 202.50              |                          | 18,005.69                            |
| 06/30/08            | Int                       | JPMORGAN CHASE BANK, N.A.    | Interest posting at 0.1500%     | 1270-000    | 2.19                |                          | 18,007.88                            |
| 07/13/08            | {7}                       | Western Remac                | garnishment proceeds            | 1241-000    | 202.50              |                          | 18,210.38                            |
| 07/13/08            | {7}                       | Western Remac                | garnishment proceeds            | 1241-000    | 202.50              |                          | 18,412.88                            |
| 07/29/08            | {7}                       | Western Remac, Inc.          | garnishment proceeds            | 1241-000    | 202.50              |                          | 18,615.38                            |
| 07/29/08            | {7}                       | Western Remac, Inc.          | garnishment proceeds            | 1241-000    | 202.50              |                          | 18,817.88                            |
| 07/31/08            | Int                       | JPMORGAN CHASE BANK, N.A.    | Interest posting at 0.1500%     | 1270-000    | 2.31                |                          | 18,820.19                            |
| 08/05/08            | {7}                       | Western Remac, Inc.          | garnishment proceeds            | 1241-000    | 202.50              |                          | 19,022.69                            |
| 08/05/08            | {7}                       | Western Remac, Inc.          | garnishment proceeds            | 1241-000    | 202.50              |                          | 19,225.19                            |
| 08/27/08            | {7}                       | Western Remac, Inc.          | garnishment proceeds            | 1241-000    | 202.50              |                          | 19,427.69                            |
| 08/27/08            | {7}                       | Western Remac, Inc.          | garnishment proceeds            | 1241-000    | 202.50              |                          | 19,630.19                            |
| 08/29/08            | Int                       | JPMORGAN CHASE BANK, N.A.    | Interest posting at 0.1500%     | 1270-000    | 2.27                |                          | 19,632.46                            |
| 09/05/08            | {7}                       | Western Remac, Inc.          | garnishment proceeds            | 1241-000    | 202.50              |                          | 19,834.96                            |
| 09/05/08            | {7}                       | Western Remac, Inc.          | garnishment proceeds            | 1241-000    | 202.50              |                          | 20,037.46                            |
| 09/16/08            | {7}                       | Western Remac                | garnishment proceeds            | 1241-000    | 202.50              |                          | 20,239.96                            |
| 09/30/08            | Int                       | JPMORGAN CHASE BANK, N.A.    | Interest posting at 0.1500%     | 1270-000    | 2.62                |                          | 20,242.58                            |
| 10/10/08            | {7}                       | Western Remac, Inc.          | garnishment proceeds            | 1241-000    | 202.50              |                          | 20,445.08                            |
| 10/10/08            | {7}                       | Western Remac, Inc.          | garnishment proceeds            | 1241-000    | 202.50              |                          | 20,647.58                            |
| 10/10/08            | {7}                       | Western Remac, Inc.          | garnishment proceeds            | 1241-000    | 202.50              |                          | 20,850.08                            |
| 10/10/08            | {7}                       | Western Remac, Inc.          | garnishment proceeds            | 1241-000    | 202.50              |                          | 21,052.58                            |
| 10/29/08            | {7}                       | Western Remac, Inc.          | garnishment proceeds            | 1241-000    | 202.50              |                          | 21,255.08                            |
| 10/29/08            | {7}                       | Western Remac, Inc.          | garnishment proceeds            | 1241-000    | 202.50              |                          | 21,457.58                            |
| 10/29/08            | {7}                       | Western Remac, Inc.          | garnishment proceeds            | 1241-000    | 202.50              |                          | 21,660.08                            |
| 10/31/08            | Int                       | JPMORGAN CHASE BANK, N.A.    | Interest posting at 0.1200%     | 1270-000    | 2.27                |                          | 21,662.35                            |
| 11/12/08            | {7}                       | Western Remac, Inc.          | garnishment proceeds            | 1241-000    | 202.50              |                          | 21,864.85                            |
| 11/24/08            | {7}                       | Western Remac, Inc.          | wage garnishment                | 1241-000    | 202.50              |                          | 22,067.35                            |
| 11/24/08            | {7}                       | Western Remac, Inc.          | wage garnishment                | 1241-000    | 202.50              |                          | 22,269.85                            |
| 11/28/08            | Int                       | JPMORGAN CHASE BANK, N.A.    | Interest posting at 0.1000%     | 1270-000    | 1.71                |                          | 22,271.56                            |
| 12/17/08            | {7}                       | Western Remac, Inc.          | garnishment proceeds            | 1241-000    | 202.50              |                          | 22,474.06                            |
| 12/17/08            | {7}                       | Western Remac, Inc.          | garnishment proceeds            | 1241-000    | 202.50              |                          | 22,676.56                            |
| 12/17/08            | {7}                       | Western Remac, Inc.          | garnishment proceeds            | 1241-000    | 202.50              |                          | 22,879.06                            |
| 12/23/08            | {7}                       | Western Remac, Inc.          | garnishment proceeds            | 1241-000    | 202.50              |                          | 23,081.56                            |
| 12/30/08            | {7}                       | Western Remac, Inc.          | garnishment proceeds            | 1241-000    | 202.50              |                          | 23,284.06                            |
| 12/31/08            | Int                       | JPMORGAN CHASE BANK, N.A.    | Interest posting at 0.0500%     | 1270-000    | 1.59                |                          | 23,285.65                            |

Subtotals : \$6,089.96 \$0.00

## Form 2

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## Cash Receipts And Disbursements Record

Case Number: 05-28453-RG

Trustee: JOSEPH R. VOILAND (330380)

Case Name: LANDSCAPE RESOURCES, INC.  
DBA LANDSCAPE RESOURCES INC

Bank Name: JPMORGAN CHASE BANK, N.A.

Taxpayer ID #: \*\*-\*\*\*7920

Account: \*\*\*-\*\*\*\*04-65 - Money Market Account

Period Ending: 10/03/10

Blanket Bond: \$50,000,000.00 (per case limit)

Separate Bond: N/A

| 1<br>Trans.<br>Date | 2<br>{Ref #} /<br>Check # | 3<br>Paid To / Received From | 4<br>Description of Transaction | 5<br>T-Code | 6<br>Receipts<br>\$ | 7<br>Disbursements<br>\$ | Money Market<br>Account Balance |
|---------------------|---------------------------|------------------------------|---------------------------------|-------------|---------------------|--------------------------|---------------------------------|
| 01/10/09            | {7}                       | Western Remac, Inc           | garnishment proceeds            | 1241-000    | 202.50              |                          | 23,488.15                       |
| 01/10/09            | {7}                       | Western Remac, Inc           | garnishment proceeds            | 1241-000    | 202.50              |                          | 23,690.65                       |
| 01/28/09            | {7}                       | Western Remac, Inc.          | garnishment proceeds            | 1241-000    | 202.50              |                          | 23,893.15                       |
| 01/28/09            | {7}                       | Western Remac, Inc.          | garnishment proceeds            | 1241-000    | 202.50              |                          | 24,095.65                       |
| 01/30/09            | Int                       | JPMORGAN CHASE BANK, N.A.    | Interest posting at 0.0500%     | 1270-000    | 0.95                |                          | 24,096.60                       |
| 02/09/09            | {7}                       | Western Remac, Inc.          | garnishment proceeds            | 1241-000    | 202.50              |                          | 24,299.10                       |
| 02/09/09            | {7}                       | Western Remac, Inc.          | garnishment proceeds            | 1241-000    | 202.50              |                          | 24,501.60                       |
| 02/20/09            | {7}                       | Western Remac, Inc.          | garnishment proceeds            | 1241-000    | 202.50              |                          | 24,704.10                       |
| 02/20/09            | {7}                       | Western Remac, Inc.          | garnishment proceeds            | 1241-000    | 202.50              |                          | 24,906.60                       |
| 02/27/09            | Int                       | JPMORGAN CHASE BANK, N.A.    | Interest posting at 0.0500%     | 1270-000    | 0.92                |                          | 24,907.52                       |
| 03/02/09            | {7}                       | Western Remac, Inc.          | garnishment payment             | 1241-000    | 202.50              |                          | 25,110.02                       |
| 03/20/09            | {7}                       | Western Remac, Inc.          | garnishment proceeds            | 1241-000    | 202.50              |                          | 25,312.52                       |
| 03/20/09            | {7}                       | Western Remac, Inc.          | garnishment proceeds            | 1241-000    | 202.50              |                          | 25,515.02                       |
| 03/20/09            | {7}                       | Western Remac, Inc.          | garnishment proceeds            | 1241-000    | 202.50              |                          | 25,717.52                       |
| 03/30/09            | {7}                       | Western Remac                | garnishment proceeds            | 1241-000    | 202.50              |                          | 25,920.02                       |
| 03/30/09            | {7}                       | Western Remac                | garnishment proceeds            | 1241-000    | 202.50              |                          | 26,122.52                       |
| 03/31/09            | Int                       | JPMORGAN CHASE BANK, N.A.    | Interest posting at 0.0500%     | 1270-000    | 1.09                |                          | 26,123.61                       |
| 04/15/09            | {7}                       | Western Remac, Inc.          | garnishment proceeds            | 1241-000    | 202.50              |                          | 26,326.11                       |
| 04/15/09            | {7}                       | Western Remac, Inc.          | garnishment proceeds            | 1241-000    | 202.50              |                          | 26,528.61                       |
| 04/30/09            | Int                       | JPMORGAN CHASE BANK, N.A.    | Interest posting at 0.0500%     | 1270-000    | 1.07                |                          | 26,529.68                       |
| 05/05/09            | {7}                       | Western Remac, Inc.          | garnishment proceeds            | 1241-000    | 202.50              |                          | 26,732.18                       |
| 05/05/09            | {7}                       | Western Remac, Inc.          | garnishment proceeds            | 1241-000    | 202.50              |                          | 26,934.68                       |
| 05/05/09            |                           | ACCOUNT FUNDED: *****0419    |                                 | 9999-000    |                     | 25,000.00                | 1,934.68                        |
| 05/22/09            | {7}                       | Western Remac, Inc.          | garnishment proceeds            | 1241-000    | 202.50              |                          | 2,137.18                        |
| 05/22/09            | {7}                       | Western Remac, Inc.          | garnishment proceeds            | 1241-000    | 202.50              |                          | 2,339.68                        |
| 05/22/09            | {7}                       | Western Remac, Inc.          | garnishment proceeds            | 1241-000    | 202.50              |                          | 2,542.18                        |
| 05/29/09            | Int                       | JPMORGAN CHASE BANK, N.A.    | Interest posting at 0.0500%     | 1270-000    | 0.24                |                          | 2,542.42                        |
| 06/04/09            | {7}                       | Western Remac, Inc.          | garnishment proceeds            | 1241-000    | 202.50              |                          | 2,744.92                        |
| 06/04/09            | {7}                       | Western Remac, Inc.          | garnishment proceeds            | 1241-000    | 202.50              |                          | 2,947.42                        |
| 06/15/09            | {7}                       | Western Remac, Inc.          | garnishment proceeds            | 1241-000    | 202.50              |                          | 3,149.92                        |
| 06/24/09            | {7}                       | Western Remac, Inc.          | garnishment proceeds            | 1241-000    | 405.00              |                          | 3,554.92                        |
| 06/30/09            | Int                       | JPMORGAN CHASE BANK, N.A.    | Interest posting at 0.0500%     | 1270-000    | 0.13                |                          | 3,555.05                        |
| 07/06/09            | {7}                       | Western Remac, Inc.          | garnishment proceeds            | 1241-000    | 202.50              |                          | 3,757.55                        |
| 07/09/09            | {7}                       | Western Remac                | garnishment proceeds            | 1241-000    | 202.50              |                          | 3,960.05                        |
| 07/19/09            | {7}                       | Western Remac, Inc.          | garnishment proceeds            | 1241-000    | 202.50              |                          | 4,162.55                        |
| 07/31/09            | Int                       | JPMORGAN CHASE BANK, N.A.    | Interest posting at 0.0500%     | 1270-000    | 0.16                |                          | 4,162.71                        |
| 08/07/09            | {7}                       | Western Remac, Inc           | garnishment proceeds            | 1241-000    | 202.50              |                          | 4,365.21                        |

Subtotals : \$6,079.56 \$25,000.00

## Form 2

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### Cash Receipts And Disbursements Record

Case Number: 05-28453-RG

Trustee: JOSEPH R. VOILAND (330380)

Case Name: LANDSCAPE RESOURCES, INC.

Bank Name: JPMORGAN CHASE BANK, N.A.

DBA LANDSCAPE RESOURCES INC

Account: \*\*\*-\*\*\*\*04-65 - Money Market Account

Taxpayer ID #: \*\*-\*\*\*7920

Blanket Bond: \$50,000,000.00 (per case limit)

Period Ending: 10/03/10

Separate Bond: N/A

| 1<br>Trans.<br>Date | 2<br>{Ref #} /<br>Check # | 3<br>Paid To / Received From | 4<br>Description of Transaction | 5<br>T-Code | 6<br>Receipts<br>\$ | 7<br>Disbursements<br>\$ | 8<br>Money Market<br>Account Balance |
|---------------------|---------------------------|------------------------------|---------------------------------|-------------|---------------------|--------------------------|--------------------------------------|
| 08/07/09            | {7}                       | Western Remac, Inc           | garnishment proceeds            | 1241-000    | 210.00              |                          | 4,575.21                             |
| 08/07/09            | {7}                       | Western Remac, Inc           | garnishment proceeds            | 1241-000    | 195.00              |                          | 4,770.21                             |
| 08/13/09            | {7}                       | Western Remac                | garnishment proceeds            | 1241-000    | 202.50              |                          | 4,972.71                             |
| 08/31/09            | Int                       | JPMORGAN CHASE BANK, N.A.    | Interest posting at 0.0500%     | 1270-000    | 0.19                |                          | 4,972.90                             |
| 09/05/09            | {7}                       | Western Remac                | garnishment proceeds            | 1241-000    | 202.50              |                          | 5,175.40                             |
| 09/05/09            | {7}                       | Western Remac                | garnishment proceeds            | 1241-000    | 202.50              |                          | 5,377.90                             |
| 09/05/09            | {7}                       | Western Remac                | garnishment proceeds            | 1241-000    | 202.50              |                          | 5,580.40                             |
| 09/24/09            | {7}                       | Western Remac, Inc           | garnishment proceeds            | 1241-000    | 202.50              |                          | 5,782.90                             |
| 09/24/09            | {7}                       | Western Remac, Inc           | garnishment proceeds            | 1241-000    | 202.50              |                          | 5,985.40                             |
| 09/24/09            | {7}                       | Western Remac, Inc           | garnishment proceeds            | 1241-000    | 202.50              |                          | 6,187.90                             |
| 09/30/09            | Int                       | JPMORGAN CHASE BANK, N.A.    | Interest posting at 0.0500%     | 1270-000    | 0.22                |                          | 6,188.12                             |
| 10/13/09            | {7}                       | Western Remac, Inc.          | garnishment proceeds            | 1241-000    | 202.50              |                          | 6,390.62                             |
| 10/13/09            | {7}                       | Western Remac, Inc.          | garnishment proceeds            | 1241-000    | 202.50              |                          | 6,593.12                             |
| 10/16/09            | {7}                       | Western Remac, Inc.          | garnishment proceeds            | 1241-000    | 202.50              |                          | 6,795.62                             |
| 10/30/09            | {7}                       | Western Remac, Inc.          | garnishment proceeds            | 1241-000    | 202.50              |                          | 6,998.12                             |
| 10/30/09            | {7}                       | Western Remac, Inc.          | garnishment proceeds            | 1241-000    | 202.50              |                          | 7,200.62                             |
| 10/30/09            | Int                       | JPMORGAN CHASE BANK, N.A.    | Interest posting at 0.0500%     | 1270-000    | 0.26                |                          | 7,200.88                             |
| 11/04/09            | {7}                       | Western Remac, Inc           | garnishment proceeds            | 1241-000    | 202.50              |                          | 7,403.38                             |
| 11/22/09            | {7}                       | Western Remac, Inc.          | garnishment proceeds            | 1241-000    | 202.50              |                          | 7,605.88                             |
| 11/22/09            | {7}                       | Western Remac, Inc.          | garnishment proceeds            | 1241-000    | 202.50              |                          | 7,808.38                             |
| 11/30/09            | Int                       | JPMORGAN CHASE BANK, N.A.    | Interest posting at 0.0500%     | 1270-000    | 0.30                |                          | 7,808.68                             |
| 12/09/09            | {7}                       | Western Remac, Inc.          | garnishment proceeds            | 1241-000    | 202.50              |                          | 8,011.18                             |
| 12/09/09            | {7}                       | Western Remac, Inc.          | garnishment proceeds            | 1241-000    | 202.50              |                          | 8,213.68                             |
| 12/24/09            | {7}                       | Western Remac, Inc.          | garnishment proceeds            | 1241-000    | 202.50              |                          | 8,416.18                             |
| 12/24/09            | {7}                       | Western Remac, Inc.          | garnishment proceeds            | 1241-000    | 202.50              |                          | 8,618.68                             |
| 12/24/09            | {7}                       | Western Remac, Inc.          | garnishment proceeds            | 1241-000    | 202.50              |                          | 8,821.18                             |
| 12/31/09            | Int                       | JPMORGAN CHASE BANK, N.A.    | Interest posting at 0.0500%     | 1270-000    | 0.34                |                          | 8,821.52                             |
| 01/12/10            | {7}                       | Western Remac, Inc.          | garnishment proceeds            | 1241-000    | 202.50              |                          | 9,024.02                             |
| 01/12/10            | {7}                       | Western Remac, Inc.          | garnishment proceeds            | 1241-000    | 202.50              |                          | 9,226.52                             |
| 01/22/10            | {7}                       | Western Remac, Inc.          | garnishment proceeds            | 1241-000    | 202.50              |                          | 9,429.02                             |
| 01/22/10            | {7}                       | Western Remac, Inc.          | garnishment proceeds            | 1241-000    | 202.50              |                          | 9,631.52                             |
| 01/29/10            | Int                       | JPMORGAN CHASE BANK, N.A.    | Interest posting at 0.0500%     | 1270-000    | 0.35                |                          | 9,631.87                             |
| 02/04/10            | {7}                       | Western Remac, Inc.          | garnishment proceeds            | 1241-000    | 202.50              |                          | 9,834.37                             |
| 02/04/10            | {7}                       | Western Remac, Inc.          | garnishment proceeds            | 1241-000    | 202.50              |                          | 10,036.87                            |
| 02/20/10            | {7}                       | Western Remac, Inc.          | garnishment proceeds            | 1241-000    | 202.50              |                          | 10,239.37                            |
| 02/20/10            | {7}                       | Western Remac, Inc.          | garnishment proceeds            | 1241-000    | 202.50              |                          | 10,441.87                            |
| 02/26/10            | Int                       | JPMORGAN CHASE BANK, N.A.    | Interest posting at 0.0500%     | 1270-000    | 0.37                |                          | 10,442.24                            |

Subtotals : \$6,077.03 \$0.00

## Form 2

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### Cash Receipts And Disbursements Record

Case Number: 05-28453-RG

Trustee: JOSEPH R. VOILAND (330380)

Case Name: LANDSCAPE RESOURCES, INC.

Bank Name: JPMORGAN CHASE BANK, N.A.

DBA LANDSCAPE RESOURCES INC

Account: \*\*\*-\*\*\*\*04-65 - Money Market Account

Taxpayer ID #: \*\*-\*\*\*7920

Blanket Bond: \$50,000,000.00 (per case limit)

Period Ending: 10/03/10

Separate Bond: N/A

| 1<br>Trans.<br>Date | 2<br>{Ref #} /<br>Check # | 3<br>Paid To / Received From           | 4<br>Description of Transaction        | 5<br>T-Code | 6<br>Receipts<br>\$ | 7<br>Disbursements<br>\$ | 7<br>Money Market<br>Account Balance |
|---------------------|---------------------------|--|--|-------------|---------------------|--------------------------|--------------------------------------|
| 03/05/10            | {7}                       | Western Remac, Inc.                    | garnishment proceeds                   | 1241-000    | 202.50              |                          | 10,644.74                            |
| 03/05/10            | {7}                       | Western Remac, Inc.                    | garnishment proceeds                   | 1241-000    | 202.50              |                          | 10,847.24                            |
| 03/16/10            | {7}                       | Western Remac, Inc.                    | garnishment proceeds                   | 1241-000    | 202.50              |                          | 11,049.74                            |
| 03/23/10            | {7}                       | Western Remac, Inc.                    | garnishment proceeds                   | 1241-000    | 202.50              |                          | 11,252.24                            |
| 03/31/10            | Int                       | JPMORGAN CHASE BANK, N.A.              | Interest posting at 0.0500%            | 1270-000    | 0.48                |                          | 11,252.72                            |
| 04/01/10            | {7}                       | Western Remac, Inc.                    | garnishment proceeds                   | 1241-000    | 202.50              |                          | 11,455.22                            |
| 04/20/10            | Int                       | JPMORGAN CHASE BANK, N.A.              | Current Interest Rate is 0.0500%       | 1270-000    | 0.29                |                          | 11,455.51                            |
| 04/20/10            |                           | Wire out to BNYM account 9200*****0465 | Wire out to BNYM account 9200*****0465 | 9999-000    | -11,455.51          |                          | 0.00                                 |
| 05/07/10            |                           | Transfer in from account *****0419     | Transfer in from account *****0419     | 9999-000    | 25,037.43           |                          | 25,037.43                            |
| 05/07/10            |                           | Wire out to BNYM account 9200*****0419 | Wire out to BNYM account 9200*****0419 | 9999-000    | -25,037.43          |                          | 0.00                                 |

|                              |             |           |        |
|------------------------------|-------------|-----------|--------|
| ACCOUNT TOTALS               | 25,000.00   | 25,000.00 | \$0.00 |
| Less: Bank Transfers         | -11,455.51  | 25,000.00 |        |
| Subtotal                     | 36,455.51   | 0.00      |        |
| Less: Payments to Debtors    |             | 0.00      |        |
| NET Receipts / Disbursements | \$36,455.51 | \$0.00    |        |

## Form 2

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## Cash Receipts And Disbursements Record

Case Number: 05-28453-RG

Trustee: JOSEPH R. VOILAND (330380)

Case Name: LANDSCAPE RESOURCES, INC.  
DBA LANDSCAPE RESOURCES INC

Bank Name: The Bank of New York Mellon

Taxpayer ID #: \*\*-\*\*\*7920

Account: 9200-\*\*\*\*\*04-19 - Trustee Investment Acct

Period Ending: 10/03/10

Blanket Bond: \$50,000,000.00 (per case limit)

Separate Bond: N/A

| 1<br>Trans.<br>Date   | 2<br>{Ref #} /<br>Check # | 3<br>Paid To / Received From                             | 4<br>Description of Transaction                          | 5<br>T-Code                         | 6<br>Receipts<br>\$ | 7<br>Disbursements<br>\$ | Time Deposit<br>Account Balance |
|-----------------------|---------------------------|--|--|-------------------------------------|---------------------|--------------------------|---------------------------------|
| 05/07/10              |                           | Wire in from JPMorgan Chase Bank, N.A. account *****0465 | Wire in from JPMorgan Chase Bank, N.A. account *****0465 | 9999-000                            | 25,037.43           |                          | 25,037.43                       |
| 05/28/10              | Int                       | The Bank of New York Mellon                              | Interest posting at 0.1500%                              | 1270-000                            | 2.57                |                          | 25,040.00                       |
| 06/30/10              | Int                       | The Bank of New York Mellon                              | Interest posting at 0.1500%                              | 1270-000                            | 3.08                |                          | 25,043.08                       |
| 07/30/10              | Int                       | The Bank of New York Mellon                              | Interest posting at 0.1500%                              | 1270-000                            | 3.20                |                          | 25,046.28                       |
| 08/31/10              | Int                       | The Bank of New York Mellon                              | Interest posting at 0.1500%                              | 1270-000                            | 3.18                |                          | 25,049.46                       |
| 09/30/10              | Int                       | The Bank of New York Mellon                              | Interest posting at 0.0100%                              | 1270-000                            | 0.20                |                          | 25,049.66                       |
| <b>ACCOUNT TOTALS</b> |                           |  |  |                                     | <b>25,049.66</b>    | <b>0.00</b>              | <b>\$25,049.66</b>              |
|                       |                           |  |  | Less: Bank Transfers                | 25,037.43           | 0.00                     |                                 |
|                       |                           |  |  | <b>Subtotal</b>                     | <b>12.23</b>        | <b>0.00</b>              |                                 |
|                       |                           |  |  | Less: Payments to Debtors           |                     | 0.00                     |                                 |
|                       |                           |  |  | <b>NET Receipts / Disbursements</b> | <b>\$12.23</b>      | <b>\$0.00</b>            |                                 |
|                       |                           |  |  |                                     |                     |                          |                                 |

## Form 2

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## Cash Receipts And Disbursements Record

Case Number: 05-28453-RG

Trustee: JOSEPH R. VOILAND (330380)

Case Name: LANDSCAPE RESOURCES, INC.  
DBA LANDSCAPE RESOURCES INC

Bank Name: The Bank of New York Mellon

Taxpayer ID #: \*\*-\*\*\*7920

Account: 9200-\*\*\*\*\*04-65 - Money Market Account

Period Ending: 10/03/10

Blanket Bond: \$50,000,000.00 (per case limit)

Separate Bond: N/A

| 1<br>Trans.<br>Date | 2<br>{Ref #} /<br>Check # | 3<br>Paid To / Received From                             | 4<br>Description of Transaction                          | 5<br>T-Code | 6<br>Receipts<br>\$ | 7<br>Disbursements<br>\$ | 8<br>Money Market<br>Account Balance |
|---------------------|---------------------------|--|--|-------------|---------------------|--------------------------|--------------------------------------|
| 04/20/10            |                           | Wire in from JPMorgan Chase Bank, N.A. account *****0465 | Wire in from JPMorgan Chase Bank, N.A. account *****0465 | 9999-000    | 11,455.51           |                          | 11,455.51                            |
| 04/21/10            | {7}                       | Western Remac, Inc.                                      | garnishment proceeds                                     | 1241-000    | 202.50              |                          | 11,658.01                            |
| 04/21/10            | {7}                       | Western Remac, Inc.                                      | garnishment proceeds                                     | 1241-000    | 202.50              |                          | 11,860.51                            |
| 04/21/10            | {7}                       | Western Remac, Inc.                                      | garnishment proceeds                                     | 1241-000    | 202.50              |                          | 12,063.01                            |
| 04/30/10            | Int                       | The Bank of New York Mellon                              | Interest posting at 0.0700%                              | 1270-000    | 0.25                |                          | 12,063.26                            |
| 05/11/10            | {7}                       | Western Remac  | garnishment proceeds                                     | 1241-000    | 202.50              |                          | 12,265.76                            |
| 05/11/10            | {7}                       | Western Remac  | garnishment proceeds                                     | 1241-000    | 202.50              |                          | 12,468.26                            |
| 05/28/10            | Int                       | The Bank of New York Mellon                              | Interest posting at 0.0700%                              | 1270-000    | 0.73                |                          | 12,468.99                            |
| 06/30/10            | Int                       | The Bank of New York Mellon                              | Interest posting at 0.0700%                              | 1270-000    | 0.72                |                          | 12,469.71                            |
| 07/30/10            | Int                       | The Bank of New York Mellon                              | Interest posting at 0.0700%                              | 1270-000    | 0.74                |                          | 12,470.45                            |
| 08/31/10            | Int                       | The Bank of New York Mellon                              | Interest posting at 0.0700%                              | 1270-000    | 0.73                |                          | 12,471.18                            |
| 09/30/10            | Int                       | The Bank of New York Mellon                              | Interest posting at 0.0100%                              | 1270-000    | 0.10                |                          | 12,471.28                            |

|                              |            |        |             |
|------------------------------|------------|--------|-------------|
| ACCOUNT TOTALS               | 12,471.28  | 0.00   | \$12,471.28 |
| Less: Bank Transfers         | 11,455.51  | 0.00   |             |
| Subtotal                     | 1,015.77   | 0.00   |             |
| Less: Payments to Debtors    |            | 0.00   |             |
| NET Receipts / Disbursements | \$1,015.77 | \$0.00 |             |

| TOTAL - ALL ACCOUNTS  | Net<br>Receipts | Net<br>Disbursements | Account<br>Balances |
|-----------------------|-----------------|----------------------|---------------------|
| TIA # ***-*****04-19  | 37.43           | 0.00                 | 0.00                |
| MMA # ***-*****04-65  | 36,455.51       | 0.00                 | 0.00                |
| TIA # 9200-*****04-19 | 12.23           | 0.00                 | 25,049.66           |
| MMA # 9200-*****04-65 | 1,015.77        | 0.00                 | 12,471.28           |
|                       | \$37,520.94     | \$0.00               | \$37,520.94         |

**TRUSTEE'S PROPOSED DISTRIBUTION**

Exhibit D

Case No.: 05-28453-RG  
Case Name: LANDSCAPE RESOURCES, INC.  
Trustee Name: JOSEPH R. VOILAND

Claims of secured creditors will be paid as follows:

| <i>Claimant</i> | <i>Proposed Payment</i> |
|-----------------|-------------------------|
| N/A             |                         |

Applications for chapter 7 fees and administrative expenses have been filed as follows:

|                                 | <i>Reason/Applicant</i>      | <i>Fees</i>  | <i>Expenses</i> |
|---------------------------------|------------------------------|--------------|-----------------|
| Trustee                         | <u>JOSEPH R. VOILAND</u>     | \$ 4,502.09  | \$ 534.57       |
| Attorney for trustee            | <u>Joseph R. Voiland</u>     | \$ 12,419.50 | \$ 993.69       |
| Appraiser                       |                              | \$           | \$              |
| Auctioneer                      |                              | \$           | \$              |
| Accountant                      |                              | \$           | \$              |
| Special Attorney for<br>trustee |                              | \$           | \$              |
| Charges,                        | <u>U.S. Bankruptcy Court</u> | \$ 2,250.00  | \$              |
| Fees,                           | <u>United States Trustee</u> | \$           | \$              |
| Other                           | <u>West Suburban Bank</u>    | \$           | \$ 4,375.00     |

Applications for prior chapter fees and administrative expenses have been filed as follows:

|  | <i>Reason/Applicant</i> | <i>Fees</i> | <i>Expenses</i> |
|--|-------------------------|-------------|-----------------|
|--|-------------------------|-------------|-----------------|

|                            |    |    |
|----------------------------|----|----|
| <i>Attorney for debtor</i> | \$ | \$ |
| <i>Attorney for</i>        | \$ | \$ |
| <i>Accountant for</i>      | \$ | \$ |
| <i>Appraiser for</i>       | \$ | \$ |
| <i>Other</i>               | \$ | \$ |

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$720,378.20 must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

| <i>Claim Number</i> | <i>Claimant</i>  | <i>Allowed Amt. of Claim</i> | <i>Proposed Payment</i> |
|---------------------|--|------------------------------|-------------------------|
|                     | <u>Internal Revenue Service</u>                            | \$ 2,898.98                  | \$ 2,898.98             |
|                     | <u>Internal Revenue Service</u>                            | \$ 168.14                    | \$ 168.14               |
|                     | <u>Internal Revenue Service</u>                            | \$ 718.95                    | \$ 718.95               |
|                     | <u>Illinois Department of Revenue</u>                      | \$ 347.88                    | \$ 347.88               |
|                     | <u>Internal Revenue Service</u>                            | \$ 718.95                    | \$ 0.00                 |
|                     | <u>Internal Revenue Service</u>                            | \$ 168.14                    | \$ 0.00                 |
| 3P                  | <u>IL Department of Employment Security</u>                | \$ 147,999.47                | \$ 0.00                 |
| 5P                  | <u>Midwest Operating Engineers Pension Fund</u>            | \$ 630.45                    | \$ 40.80                |
| 23                  | <u>Hector Espinal</u>                                      | \$ 2,635.73                  | \$ 2,635.73             |
| 28P                 | <u>Illinois Department of Revenue</u>                      | \$ 56,607.77                 | \$ 0.00                 |
| 34                  | <u>IUOE Local 649 Annuity Fund</u>                         | \$ 3,389.61                  | \$ 219.38               |
| 45 -2               | <u>Railroad Maintenance and Industrial Health and Wel</u>  | \$ 9,996.00                  | \$ 0.00                 |
| 46                  | <u>Mid Central H &amp; W Fund</u>                          | \$ 9,115.63                  | \$ 589.98               |
| 57P                 | <u>Department of the Treasury-Internal Revenue Service</u> | \$ 480,156.25                | \$ 0.00                 |
| 63P                 | <u>Randall Brockway</u>                                    | \$ 2,895.75                  | \$ 2,895.75             |
| 65P                 | <u>James Mc Cabe</u>                                       | \$ 1,930.50                  | \$ 1,930.50             |

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$ 2,353,607.78 have been allowed and will be paid *pro rata* only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be 0.0 percent.

Timely allowed general (unsecured) claims are as follows:

| <i>Claim Number</i> | <i>Claimant</i>  | <i>Allowed Amt. of Claim</i> | <i>Proposed Payment</i> |
|---------------------|--|------------------------------|-------------------------|
| 1 -2                | <u>West Suburban Bank</u>                                | \$ 801,122.11                | \$ 0.00                 |
| 2                   | <u>Western Oilfields Supply Co</u>                       | \$ 10,953.73                 | \$ 0.00                 |
| 3U                  | <u>IL Department of Employment Security</u>              | \$ 2,279.83                  | \$ 0.00                 |
| 4                   | <u>Michael T. Nigro, Nigro &amp; Westfall, P.C.</u>      | \$ 7,012.17                  | \$ 0.00                 |
| 5U                  | <u>Midwest Operating Engineers Pension Fund</u>          | \$ 6,215.94                  | \$ 0.00                 |
| 6                   | <u>M.O.E. Construction Industry Research and Service</u> | \$ 192.85                    | \$ 0.00                 |
| 7                   | <u>Navistar Financial Corporation</u>                    | \$ 4,935.82                  | \$ 0.00                 |
| 8                   | <u>Fox River Stone Company</u>                           | \$ 9,042.37                  | \$ 0.00                 |
| 9                   | <u>Midway Truck Parts</u>                                | \$ 771.67                    | \$ 0.00                 |
| 10                  | <u>Karnes Landscape Supply</u>                           | \$ 66,698.97                 | \$ 0.00                 |
| 12                  | <u>Source One Office Products</u>                        | \$ 1,757.87                  | \$ 0.00                 |
| 13                  | <u>Gatwood Crane Service</u>                             | \$ 1,990.00                  | \$ 0.00                 |
| 14                  | <u>Tire Management</u>                                   | \$ 1,607.04                  | \$ 0.00                 |
| 15                  | <u>Engineering Enterprises, Inc</u>                      | \$ 24,449.00                 | \$ 0.00                 |
| 16                  | <u>Agri Drain</u>  | \$ 479.85                    | \$ 0.00                 |
| 17                  | <u>Marshland Transplant</u>                              | \$ 6,764.22                  | \$ 0.00                 |
| 18                  | <u>Homer Industries LLC</u>                              | \$ 1,110.00                  | \$ 0.00                 |
| 19                  | <u>Parker Systems, Inc.</u>                              | \$ 932.70                    | \$ 0.00                 |
| 20                  | <u>Palace Industries</u>                                 | \$ 201.59                    | \$ 0.00                 |
| 21                  | <u>Holland &amp; Knight LLP</u>                          | \$ 26,935.62                 | \$ 0.00                 |
| 22                  | <u>Naturescape Design, Inc.</u>                          | \$ 28,485.88                 | \$ 0.00                 |
| 24                  | <u>Buikema's Ace Hardware</u>                            | \$ 773.46                    | \$ 0.00                 |
| 25                  | <u>KRW Services Inc.</u>                                 | \$ 2,335.00                  | \$ 0.00                 |
| 26                  | <u>Conserv FS</u>  | \$ 2,982.03                  | \$ 0.00                 |
| 27                  | <u>Illinois Department of Revenue</u>                    | \$ 22.00                     | \$ 0.00                 |
| 28U                 | <u>Illinois Department of Revenue</u>                    | \$ 9,540.08                  | \$ 0.00                 |

|     |   |               |         |
|-----|---|---------------|---------|
| 29  | DeBucks Sod Farm of Wisconsin Inc                   | \$ 44,622.26  | \$ 0.00 |
| 30  | United Construction Products Inc                    | \$ 12,611.24  | \$ 0.00 |
| 31  | Q & A Consulting                                    | \$ 12,735.00  | \$ 0.00 |
| 32  | One Star Long Distance                              | \$ 279.94     | \$ 0.00 |
| 33  | Worldwide Express-Chicago W                         | \$ 448.69     | \$ 0.00 |
| 35  | JR Simplot Company d/b/a Simplot Partners           | \$ 9,235.99   | \$ 0.00 |
| 37  | American Rental Centers                             | \$ 3,072.02   | \$ 0.00 |
| 38  | Fastenal Industrial &                               | \$ 948.92     | \$ 0.00 |
| 39  | Fox Valley Ford                                     | \$ 2,138.83   | \$ 0.00 |
| 41  | Mobile Mini Inc                                     | \$ 499.98     | \$ 0.00 |
| 42  | Speedway SuperAmerica LLC                           | \$ 8,221.21   | \$ 0.00 |
| 43  | Cary Concrete Products, Inc                         | \$ 6,175.00   | \$ 0.00 |
| 44  | Peerless Fence Div of Peerless Ent In               | \$ 6,865.00   | \$ 0.00 |
| 47  | Commerce and Industry Insurance                     | \$ 20,330.00  | \$ 0.00 |
| 48  | CNH Capital America LLC as assignee of              | \$ 12,628.82  | \$ 0.00 |
| 49  | United Rentals                                      | \$ 11,064.84  | \$ 0.00 |
| 50  | JF New & Associates                                 | \$ 8,730.60   | \$ 0.00 |
| 52  | West Bend Mutual                                    | \$ 94,808.72  | \$ 0.00 |
| 53  | Hyzer Hyzer & Jacobs Attys                          | \$ 1,536.51   | \$ 0.00 |
| 54  | Sikich Gardner & Co LLP                             | \$ 24,105.83  | \$ 0.00 |
| 55  | CNH Capital   | \$ 773.44     | \$ 0.00 |
| 57U | Department of the Treasury-Internal Revenue Service | \$ 180,426.41 | \$ 0.00 |
| 58  | Utility Dynamics Corp                               | \$ 113,701.55 | \$ 0.00 |
| 59  | Elmhurst Chicago Stone Co                           | \$ 29,638.25  | \$ 0.00 |
| 60  | First National Ins Co                               | \$ 715,000.00 | \$ 0.00 |
| 61  | T & W Edimer Corp                                   | \$ 1,638.50   | \$ 0.00 |
| 62  | DLM Trucking Inc                                    | \$ 1,320.00   | \$ 0.00 |
| 63U | Randall Brockway                                    | \$ 3,766.12   | \$ 0.00 |
| 65U | James McCabe  | \$ 6,692.31   | \$ 0.00 |

Tardily filed claims of general (unsecured) creditors totaling \$ 204.54 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be 0.0 percent.

Tardily filed general (unsecured) claims are as follows:

| <i>Claim Number</i> | <i>Claimant</i>       | <i>Allowed Amt. of Claim</i> | <i>Proposed Payment</i> |
|---------------------|-----------------------|------------------------------|-------------------------|
| 64                  | United Parcel Service | \$ 204.54                    | \$ 0.00                 |

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$ 0.00 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be 0.0 percent.

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows:

| <i>Claim Number</i> | <i>Claimant</i> | <i>Allowed Amt. of Claim</i> | <i>Proposed Payment</i> |
|---------------------|-----------------|------------------------------|-------------------------|
|                     |                 | N/A                          |                         |

The amount of surplus returned to the debtor after payment of all claims and interest is \$ 0.00.